



To: Iowa General Assembly
From: Iowa Department of Education
Jeff Berger, Deputy Director
Subject: School Association Reporting
Date: January 2014

Basis of Reporting

School Association Reporting is a requirement of Iowa Code 279.38 and 279.38A. IC 279.38 requires that each board that pays membership dues to the Iowa association of school boards shall annually report to the local community and to the department of education the amount the board pays in annual dues to the Iowa association of school boards, the amount of any fees paid and revenue or dividend payments received for services the board receives from the association or from any of the association's affiliated for-profit entities, and the products or services the school district received inclusive with membership in the association.

IC 279.38A requires the same information to be reported from each board that joins and participates in local, regional, and national organizations which directly relate to the functions of the board of directors. These organizations have been identified for reporting purposes.

LEAs/AEAs are required by law to be in compliance with Generally Accepted Accounting Principles (GAAP). This requirement applies to this report. All LEAs and AEAs shall use 60 days for the cut-off period for revenue recognition. LEAs/AEAs shall use vendor reports from their finance system on a GAAP basis, along with payment and receipt information, to complete this report.

The due date for this electronic report was November 15, 2013 for all districts and AEAs. Reporting was separated from the Certified Annual Report (CAR) and was made due later in the year in an effort to alleviate districts and AEAs from additional reporting during peak times of the year.

FY2013 Iowa Association of School Boards (IASB)			
Description of Service	# Districts	Amount Paid	Amount Received
Total Districts Participating	353		
Membership Annual Dues	344	1,218,969.19	11,771.89
Conferences/Registrations	288	207,022.73	145.00
Convention Registrations	270	216,755.82	445.00
Subscriptions/Services	288	185,168.66	50.00
Drug & Alcohol Testing Program	247	214,061.00	2,287.50
Employee Background Investigation Service	92	187,375.16	-
GASB 45 Compliance Services	25	79,950.01	-
School Transportation Services	7	65,060.00	-
Qualified Zone Academy Bonds (QZABs)	0	-	-
Medicaid Reimbursement (IMED)	85	422,400.50	111,307.12
Iowa Construction Advocacy Team (ICAT)	2	49,050.00	-
Iowa Playground Compliance Program	4	236,080.00	-
Check Recovery Services	5	30.00	200.00
Iowa Schools Telecommunications Consortium (ISTC)	1	1,547.67	-
Safety Group Insurance Program	269	37,645,385.92	298,276.66
Safety Group Dividend Received	286	-	1,578,742.72
Equipment Breakdown Insurance Program	24	2,058,158.67	86,250.64
Iowa Joint Utility Management Program (IJUMP)	110	5,528,903.78	5,944.82
Iowa Schools Employee Benefits Association (ISEBA)	108	51,990,402.92	387.48
Online Payment Processing (PaySchools)	135	476,308.68	3,253,901.19
Iowa Schools Cash Anticipation Program (ISCAP)	26	557,004.23	400,000.00
Iowa Schools Joint Investment Trust (ISJIT)	198	131,577.41	288,910.87
Igrowth	4	11,257.90	-
Lighthouse	7	7,927.00	-
ABLE	51	9,905.00	-
eBOARD Solutions	4	23,512.00	2,289.00
Other	10	73,047.80	1,494.83
Other	5	1,634.06	-

FY2013 Iowa Association of School Business Officials (IASBO)			
Description of Service	# Districts	Amount Paid	Amount Received
Total Districts Participating	345		
Dues	339	82,623.50	1,490.00
Conferences	324	151,339.50	584.00
P(Purchase) Card Program	47	19,362.56	198,901.41
Other	11	2,074.00	25.00
Other	1	75.00	-

FY2013 Iowa School Finance Information Services (ISFIS)			
Description of Service	# Districts	Amount Paid	Amount Received
Total Districts Participating	299		
ISFIS Subscriptions	269	583,222.22	550.21
Conferences/Registrations	106	26,856.43	-
Annual Conference Registration	53	8,641.68	95.00
ISFIS Supplemental Services	54	93,239.08	-
Education Cash Flow Fund (ECF)	1	15,000.00	-
Background Checks - What's Their Background	39	58,403.99	440.00
Equipment Breakdown Insurance Program	17	730,730.31	17,477.01
Skills Iowa Program	28	805,125.00	-
Lynch Dallas, PC	10	62,415.20	-
Mapping Strategies	9	11,780.00	-
Other	7	23,483.22	-
Other	0	-	-

FY2013 School Administrators of Iowa (SAI)			
Description of Service	# Districts	Amount Paid	Amount Received
Total Districts Participating	347		
SAI Membership Annual Dues	340	1,132,231.00	1,423.00
Conferences/Registrations	291	247,681.47	-
Convention Registrations	138	99,095.00	150.00
Subscriptions/Services	19	41,270.53	532.00
Parental Assistance Centers Grant (ISPIN)	0	-	-
Iowa's Bus Emissions Education (BEEP Grant)	4	-	153,542.13
Administrator Mentoring Program	81	57,713.00	13,826.20
School Administration Manager Project (SAMS)	13	197,202.50	-
Other	7	40,612.08	-
Other	0	-	-

FY2013 Urban Education Network (UEN)			
Description of Service	# Districts	Amount Paid	Amount Received
Total Districts Participating	18		
Dues	18	124,000.00	-
Professional Development Activities	0	-	-
Urban Leadership Development Academy	0	-	-
Other	0	-	-
Other	0	-	-